

Docket No.: 257947US6PCT



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/509,682
Applicants: Kazushi SATO, et al.
Filing Date: October 12, 2004
For: CODING DEVICE AND METHOD, DECODING DEVICE AND
METHOD, RECORDING MEDIUM, AND PROGRAM
Group Art Unit: 2621
Examiner: HOLDER, ANNER N.

SIR:

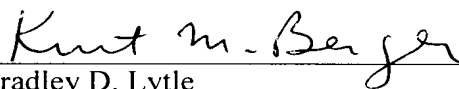
Attached hereto for filing are the following papers:

**Appeal Brief with Appendices
Request for Extension of Time (four months)**

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of **\$2,270.00** to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. **15-0030**. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



Bradley D. Lytle

Registration No. 40,073

Customer Number

22850

(703) 413-3000 (phone)
(703) 413-2220 (fax)
(OSMMN 02/09)

Kurt M. Berger, Ph.D.
Registration No. 51,461